

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
M S D Steuben County (7615)

M S D Steuben County (7615)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$9,787,410	\$10,020,447	\$9,324,274	\$8,765,680	-3%	-6%
Noncertified Salaries (120)	\$1,076,855	\$1,111,905	\$1,149,342	\$1,185,226	2%	3%
Group Health Insurance (222)	\$1,427,102	\$1,302,054	\$1,164,387	\$1,052,542	-7%	-10%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$610,673	\$1,016,735	\$509,933	\$749,679	5%	47%
Social Security-Certified Employee Retirement (212)	\$696,853	\$706,714	\$655,620	\$620,755	-3%	-5%
Teacher Retirement Fund, After 7-1-95 (216)	\$433,531	\$438,544	\$424,940	\$473,801	2%	11%
Other Technology Hardware (746)	\$160,334	\$96,181	\$204,551	\$346,671	21%	69%
Licensed Employees Temporary Salaries (135)	\$270,536	\$228,101	\$259,910	\$272,990	0%	5%
Operational Supplies (611)	\$211,267	\$173,522	\$191,813	\$202,571	-1%	6%
Other Employee Benefits (241 to 290)	\$207,532	\$201,486	\$190,629	\$175,674	-4%	-8%
Public Employees Retirement Fund (214)	\$88,813	\$97,534	\$123,736	\$157,588	15%	27%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$199,329	\$221,361	\$177,618	\$127,278	-11%	-28%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$81,587	\$81,774	\$133,288	\$116,602	9%	-13%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$127,857	\$118,473	\$112,493	\$109,022	-4%	-3%
Textbooks (630)	\$150,163	\$399,808	\$147,134	\$93,126	-11%	-37%
Social Security-Noncertified Employee Retirement (211)	\$73,480	\$77,760	\$83,060	\$86,017	4%	4%
Telecommunications Equipment (745)	\$1,695	\$11,383	\$5,777	\$64,724	149%	> 500%
Nonlicensed Employees Temporary Salaries (136)	\$59,225	\$59,612	\$55,292	\$61,599	1%	11%
Computer Hardware (741)	\$110,967	\$227,586	\$326,779	\$54,903	-16%	-83%
Travel (580)	\$36,135	\$32,379	\$31,726	\$46,043	6%	45%
Connectivity (744)	\$25,905	\$24,938	\$29,402	\$33,646	7%	14%
Purchased Professional and Technical Staff Services (314)	\$16,548	\$32,376	\$27,436	\$30,680	17%	12%
Purchased Property Services; Repairs and Maintenance Services (430)	\$19,847	\$22,225	\$14,744	\$24,897	6%	69%
Stipends (131)	\$0	\$0	\$3,128	\$19,599	N/A	> 500%
Other Purchased Professional and Technical Services (319)	\$57,420	\$69,295	\$46,996	\$18,993	-24%	-60%
Group Life Insurance (221)	\$20,143	\$15,391	\$15,558	\$17,419	-4%	12%
Technology Related Professional Development (748)	\$0	\$3,201	\$8,361	\$16,491	N/A	97%
Other General Supplies (615, 660 to 689)	\$12,954	\$12,798	\$13,925	\$14,791	3%	6%
Pre-2008 object code - temporary salaries (header) (130)	\$9,958	\$4,697	\$10,621	\$9,928	0%	-7%
Library Books (640)	\$11,972	\$12,042	\$10,579	\$9,652	-5%	-9%
Periodicals (650)	\$4,426	\$5,503	\$6,154	\$6,347	9%	3%
Overtime Salaries (140)	\$0	\$0	\$0	\$4,933	N/A	N/A
Telephone (531)	\$683	\$707	\$701	\$1,142	14%	63%
Equipment (730)	\$4,819	\$2,248	\$0	\$1,113	-31%	N/A
Purchased Professional and Technical Statistical Services (317)	\$0	\$1,069	\$1,013	\$902	N/A	-11%

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Purchased Property Services; Rentals (440)	\$284	\$345	\$311	\$249	-3%	-20%
Dues and Fees (810)	\$204	\$99	\$299	\$124	-12%	-59%
Wireless Equipment (743)	\$103	\$317	\$278,032	\$49	-17%	-100%
Other Communication Services (533 to 539)	\$827	\$297	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$100	\$0	N/A	-100%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$35,124	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$25,000	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$16,022,436	\$16,830,906	\$15,774,786	\$14,973,444	-2%	-5%
Student Instructional Support						
Certified Salaries (110)	\$1,341,756	\$1,280,128	\$1,196,654	\$1,215,473	-2%	2%
Noncertified Salaries (120)	\$462,945	\$419,680	\$424,517	\$425,929	-2%	0%
Other Purchased Professional and Technical Services (319)	\$20,440	\$20,129	\$241,513	\$248,910	87%	3%
Group Health Insurance (222)	\$267,225	\$251,851	\$252,483	\$238,243	-3%	-6%
Social Security-Certified Employee Retirement (212)	\$94,966	\$90,378	\$84,536	\$86,095	-2%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$57,526	\$56,547	\$61,552	\$74,090	7%	20%
Public Employees Retirement Fund (214)	\$36,119	\$35,090	\$47,774	\$56,409	12%	18%
Other Employee Benefits (241 to 290)	\$39,034	\$35,778	\$34,303	\$32,866	-4%	-4%
Social Security-Noncertified Employee Retirement (211)	\$27,553	\$24,768	\$26,947	\$28,070	0%	4%
Operational Supplies (611)	\$24,014	\$22,731	\$23,485	\$23,536	-1%	0%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$24,560	\$23,973	\$24,450	\$23,039	-2%	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$29,385	\$29,157	\$19,256	\$15,295	-15%	-21%
Dues and Fees (810)	\$13,029	\$11,254	\$14,601	\$12,502	-1%	-14%
Postage and Postage Machine Rental (532)	\$9,558	\$9,336	\$9,759	\$11,585	5%	19%
Travel (580)	\$4,200	\$1,976	\$4,283	\$9,260	22%	116%
Group Life Insurance (221)	\$3,651	\$3,630	\$3,922	\$4,453	5%	14%
Other Purchased Services (593)	\$0	\$1,426	\$365	\$623	N/A	71%
Purchased Professional and Technical Staff Services (314)	\$640	\$664	\$680	\$460	-8%	-32%
Other Communication Services (533 to 539)	\$2,331	\$1,766	\$0	\$0	-100%	N/A
Equipment (730)	\$523	\$240	\$94	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$12,500	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$2,471,955	\$2,320,501	\$2,471,174	\$2,506,837	0%	1%
Overhead and Operational						
Noncertified Salaries (120)	\$2,464,907	\$2,323,262	\$2,260,907	\$2,241,763	-2%	-1%
Light and Power - Other than Heating and Cooling (625)	\$543,292	\$627,404	\$626,003	\$641,441	4%	2%

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Food Purchases (614)	\$629,725	\$670,536	\$660,833	\$614,400	-1%	-7%
Group Health Insurance (222)	\$565,411	\$537,504	\$481,735	\$478,004	-4%	-1%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$164,571	\$389,083	N/A	136%
Certified Salaries (110)	\$226,124	\$288,137	\$270,452	\$343,675	11%	27%
Public Employees Retirement Fund (214)	\$208,463	\$209,842	\$237,190	\$280,503	8%	18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$282,900	\$351,943	\$208,399	\$241,934	-4%	16%
Gasoline and Lubricants (613)	\$185,370	\$221,720	\$233,257	\$236,477	6%	1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$232,269	\$215,658	\$234,420	\$228,024	0%	-3%
Heating and Cooling for Buildings - Gas (622)	\$142,735	\$130,327	\$146,809	\$193,731	8%	32%
Social Security-Noncertified Employee Retirement (211)	\$171,432	\$161,291	\$157,895	\$162,030	-1%	3%
Operational Supplies (611)	\$80,321	\$102,537	\$122,874	\$119,732	10%	-3%
Other Purchased Professional and Technical Services (319)	\$36,735	\$22,945	\$286,781	\$115,077	33%	-60%
Other Employee Benefits (241 to 290)	\$88,377	\$84,098	\$84,378	\$86,465	-1%	2%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$84,953	N/A	N/A
Utility Services Water and Sewage (411)	\$138,964	\$69,471	\$87,860	\$83,385	-12%	-5%
Workers Compensation Insurance (225)	\$70,526	\$68,710	\$74,741	\$82,870	4%	11%
Overtime Salaries (140)	\$62,060	\$67,677	\$69,050	\$61,369	0%	-11%
Telephone (531)	\$54,090	\$55,624	\$52,952	\$61,036	3%	15%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$43,946	\$41,843	\$37,666	\$39,186	-3%	4%
Pre-2008 object code - temporary salaries (header) (130)	\$22,832	\$27,757	\$46,161	\$36,687	13%	-21%
Purchased Property Services; Rentals (440)	\$2,802	\$4,343	\$25,955	\$34,103	87%	31%
Purchased Services; Student Transportation Services (510)	\$93,085	\$48,911	\$41,162	\$33,782	-22%	-18%
Purchased Professional and Technical Board of Education Services (318)	\$29,401	\$22,994	\$22,168	\$30,740	1%	39%
Utility Services Removal of Refuse and Garbage (412)	\$24,960	\$23,312	\$22,713	\$29,102	4%	28%
Travel (580)	\$28,099	\$25,664	\$21,857	\$22,403	-6%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$21,146	\$22,666	\$20,626	\$22,038	1%	7%
Tires and Repairs (612)	\$10,429	\$674	\$13,943	\$21,830	20%	57%
Social Security-Certified Employee Retirement (212)	\$13,990	\$16,863	\$15,656	\$20,688	10%	32%
Board Members Compensation (115)	\$17,056	\$8,248	\$17,426	\$16,832	0%	-3%
Judgments Against the School Corporation (820)	\$0	\$0	\$0	\$7,500	N/A	N/A
Equipment (730)	\$12,037	\$11,661	\$25,195	\$7,466	-11%	-70%
Group Life Insurance (221)	\$6,150	\$5,516	\$5,602	\$6,191	0%	11%
Dues and Fees (810)	\$9,528	\$6,075	\$5,685	\$5,389	-13%	-5%
Other General Supplies (615, 660 to 689)	\$2,728	\$4,222	\$3,228	\$5,231	18%	62%
Miscellaneous Objects (876 to 899)	\$54,848	\$2,265	\$8,065	\$3,219	-51%	-60%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$957	\$5,945	\$2,750	\$2,750	30%	0%

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Postage and Postage Machine Rental (532)	\$4,615	\$4,453	\$3,428	\$2,488	-14%	-27%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$742	\$2,169	\$2,257	\$2,224	32%	-1%
Advertising (540)	\$1,938	\$2,498	\$2,143	\$2,209	3%	3%
Official Bond Premiums (525)	\$1,575	\$1,025	\$1,275	\$1,975	6%	55%
Bank Service Charges (871)	\$1,158	\$1,307	\$2,068	\$1,001	-4%	-52%
Unemployment compensation (230)	\$6,464	\$20,652	\$1,552	\$924	-39%	-40%
Other Communication Services (533 to 539)	\$180	\$146	\$582	\$529	31%	-9%
Other purchased property services (490 to 499)	\$288	\$288	\$290	\$464	13%	60%
Vehicles (731)	\$677,702	\$132,257	\$19,888	\$0	-100%	-100%
Printing and Binding (550)	\$994	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$309	\$0	\$35	\$0	-100%	-100%
Terminal Leave (125)	\$0	\$0	\$520	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$62,500	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$7,336,162	\$6,652,439	\$6,831,004	\$7,102,904	-1%	4%
Nonoperational						
Redemption of Principal (831)	\$5,756,065	\$4,035,707	\$9,220,185	\$4,568,372	-6%	-50%
Interest on Bonds or Notes (832)	\$1,648,238	\$1,497,316	\$1,229,899	\$977,254	-12%	-21%
Purchased Property Services; Repairs and Maintenance Services (430)	\$390,978	\$332,478	\$559,644	\$644,115	13%	15%
Other purchased property services (490 to 499)	\$10,364	\$35,705	\$78,574	\$219,888	115%	180%
Equipment (730)	\$239,358	\$261,580	\$147,591	\$200,335	-4%	36%
Certified Salaries (110)	\$188,040	\$179,466	\$178,392	\$166,678	-3%	-7%
Noncertified Salaries (120)	\$152,346	\$142,859	\$174,288	\$162,192	2%	-7%
Purchased Property Services; Rentals (440)	\$153,012	\$154,920	\$133,265	\$156,057	0%	17%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$93,387	\$129,107	N/A	38%
Operational Supplies (611)	\$38,800	\$24,956	\$46,357	\$60,999	12%	32%
Social Security-Certified Employee Retirement (212)	\$14,386	\$13,729	\$13,647	\$12,751	-3%	-7%
Social Security-Noncertified Employee Retirement (211)	\$11,654	\$10,929	\$13,333	\$12,408	2%	-7%
Other Purchased Professional and Technical Services (319)	\$351,881	\$376,896	-\$55,633	\$10,888	-58%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$11,328	\$11,288	\$10,916	\$10,318	-2%	-5%
Public Employees Retirement Fund (214)	\$1,969	\$2,891	\$3,534	\$2,914	10%	-18%
Other Employee Benefits (241 to 290)	\$2,729	\$2,978	\$2,812	\$2,580	-1%	-8%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,173	\$2,090	\$2,258	\$2,053	-1%	-9%
Travel (580)	\$0	\$40	\$90	\$39	N/A	-57%
Group Life Insurance (221)	\$48	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$15	\$15	\$0	\$0	-100%	N/A

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Bank Service Charges (871)	\$350	\$350	\$400	\$0	-100%	-100%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$82	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$8,973,817	\$7,086,192	\$11,852,940	\$7,338,948	-5%	-38%
Grand Total	\$34,804,370	\$32,890,038	\$36,929,903	\$31,922,133	-2%	-14%